

part. It will also say, this unanimous consent agreement, that when the House language comes over, then the House bill would be read for a third time and a vote on passage of the House bill, without any intervening language, motion or debate. So it in effect locks in the guarantee that this is going to be done by tomorrow. Our people will have that guarantee by the Senate by this unanimous consent agreement tonight. That is what I would like to do.

If it would be helpful to the Senator from Connecticut, I do not know if other Senators are seeking recognition now, we could wait just a moment more. I will notify the Senate that I would be prepared to make this unanimous consent request as soon as we can get further Senators on the floor.

Mr. President, I suggest the absence of a quorum.

The PRESIDING OFFICER (Mr. ABRAHAM). The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

Mr. LOTT. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

UNANIMOUS CONSENT AGREEMENT—S. 767

Mr. LOTT. Mr. President, I ask unanimous consent that at a time to be determined by the majority leader, the Senate proceed to the consideration of Calendar No. 90, S. 767, under the following limitations: 1 hour of debate on the bill equally divided in the usual form; that no amendments to the Senate bill are in order.

I further ask that at the conclusion or yielding back of time, the bill be placed back on the calendar; that then the House bill, which is the text of H.R. 1376 as printed in the RECORD, following consent, be read a third time and a vote occur on passage, all without any intervening action, motion or debate.

If I could explain, before the Chair rules on this, this is the bill that would provide relief for our military men and women who are now—many of them—unexpectedly on short notice serving in the zone where the bombing is occurring, to have these tax benefits and lock this in so that they know, today, that they will be able to count on that change.

That is my request.

The PRESIDING OFFICER. Is there objection?

Mrs. BOXER. Reserving the right to object, and I do not plan to object, I want to have an opportunity to let the Senate know I have been trying to work with my friends to get a very straightforward sense of the Senate attached to the Senate bill that would simply say that the armed services would do everything in their power to ensure that where there is a child of a military couple, that the husband and wife are not deployed into a combat

zone. This is something that we have done in the past—during the gulf war—after we found out that, indeed, we did have a mom and dad in a combat zone together. I think it is very appropriate, as we give benefits to our brave men and women, that we protect the children at the same time.

As I understand it, we are going to discuss the Coverdell bill, but we will actually pass the House bill. I ask my leader if that is, in fact, the case? If there was a Senate bill, I would object, because I would like the opportunity to have this particular Senator's amendment included, but understanding that it will be the House bill, I won't stand in the way. Do I have the assurance that the vote will be on the House bill?

Mr. LOTT. That is correct.

Mrs. BOXER. Then I will not object.

I look forward to working with my friends to ensure that we can protect the children of our brave men and women in the armed services.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. LOTT. I am happy to yield to the Senator from Georgia.

Mr. COVERDELL. I want to respond briefly to the Senator from California. Of course, the question has been answered. Frankly, I have personal sympathy for the language in your proposal. The Senator from California understands the complexities of this institution as well as anybody. It is being run through the committee of jurisdiction. I don't know what their response will be. I want to make a point there is a clock ticking. Nothing else we are talking about has a finite conclusion, which was why I wanted to do what we could do to get this done, so that the comfort—I think yours relates to comfort, too—can be settled for all the families because they are busily trying to comply with this tonight. I think this sends a message to all of those troops, their spouses, and their Nation that this is, indeed, going to happen.

Mrs. BOXER. If my friend will yield, I appreciate that. I am fully supportive of the legislation. I look forward to voting for the legislation.

I am only saying as we look to the financial burden of our men and women in uniform and as we look at these refugees and the way those kids look at their parents, it is no different from our families here when there is a disruption in family life.

I look forward to working with my friend to see that we can at some future time, very soon—because it could happen soon; they are talking about calling up the Reserves now in the Air Force—that we would protect those children and those families. We don't want to have a child go through the trauma of losing a mother and father in a combat zone. We don't have to do that.

I thank the Senator very much for his cooperation. I look forward to working with him on this matter.

MORNING BUSINESS

Mr. LOTT. Mr. President, I ask unanimous consent that the Senate proceed to a period of morning business, with Senators permitted to speak for up to 10 minutes each.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. LOTT. I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

Mr. DORGAN. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

TAXES

Mr. DORGAN. Mr. President, today is April 14 and tomorrow is April 15. That means tomorrow there will be a good many Americans who will finish their tax return preparation, go to the post office and drop it in the mailbox in order to get an April 15 date stamped on it to comply with the tax laws in this country. It is never a pleasant thing, and I know most people grit their teeth and wring their hands about the responsibility of having to file income tax returns. But most Americans do that because they know that we have needs and obligations in this country to pay for a defense establishment, to pay for roads, to pay for schools—to pay for the cost of civilization, in effect.

However, not everybody pays their fair share of U.S. income taxes, not everybody pays their way. Today, I am releasing a United States General Accounting Office report that was done at my request. This GAO report, which I hope Members of the House and Senate will read, has some rather startling conclusions in it. At about the time most Americans will file their tax return and pay the tax bill that they owe, this GAO report says there are plenty of special interests in this country that don't pay anything—earn a lot of money, but don't pay any taxes. They are not taxpayers. Let me describe what this GAO report says. The GAO report says that 67 percent of the foreign controlled corporations doing business in the United States—67 percent—pay no U.S. income taxes at all. Zero in Federal income taxes. In the first half of this decade, the General Accounting Office says that the percent of foreign-based corporations doing business here and paying no U.S. income taxes has ranged from 67 percent to 74 percent. The GAO report also shows that U.S. controlled companies fared little better.

Now, that represents all corporations filing a U.S. tax return. Let's just deal with large corporations. That is, corporations defined by the GAO as having at least \$250 million in assets, or \$50 million or more in sales; that is a large